adjustment of the previous advances drawn by the officer in contravention of the provisions of Article 303 (b) (2), Mysore Financial Code, Volume I.

Government direct that all officers should adhere strictly to the Code Rules referred to above and that any contravention of the same will be severely noticed.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

LOCAL SELF-GOVERNMENT AND PLANNING SECRETARIAT.

Approves the Rules for regulating the levy and collection of duty at one per centum in respect of sales, etc., on the amount of consideration in Gubbi Town Municipality.

READ—

Letter No. R2. C. 1942-900—53-54 dated 1st April 1954 from the Commissioner for Local Self-Government, in Mysore, Bangalore, requesting sanction to the draft rules for regulating the levy and collection of the duty at one per centum in respect of sales, gifts and mortgages on the amount of consideration in Gubbi Town Municipality, as resolved by the Town Municipal Council, Gubbi, in its meetings held on 6th August 1952 and 12th September 1952 and stating that the prescribed formalities have been observed in this behalf.

ORDER NO. L. 1772-9—ML. 111-54-6, DATED BANGALORE, THE 18TH MAY 1954.

The appended rules framed by the Town Municipal Council, Gubbi, for regulating the levy and collection of duty at one per centum in respect of sales, gifts and mortgages in Gubbi Town Municipality as proposed by the Council are approved.

The above levy shall come into effect from 15th June 1954.

G. V. K. RAO,
Secretary to Government,
Local Self-Government and
Planning Departments.

APPENDIX.

Rules framed by the Gubbi Town Municipal Council under Sections 46 (1) (h) and 61 (xiii) read with Section 65 (1) and (3) of the Mysore Town Municipalities Act, 1951, for regulating the levy and collection of the duty on transfers of immoveable property in the form of a surcharge to be levied by the Gubbi Town Municipal Council.

1. (i) The transfer duty imposed under sub-clause (xiii) of clause (b) of Sections 61 and 65 of the Mysore Town Municipalities Act, 1951, on the instruments of sale, gift and mortgage of immoveable property situated within the limits of the Gubbi Town Municipality where the levy of surcharge has been sanctioned by Government, executed after the introduction of the above duty, shall be paid and recovered in the same manner and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

(ii) A rate of one per cent on the amount of consideration, the value of the property or the amount secured by the mortgage as set forth in the instruments, shall be levied.

2. (i) Whenever any instrument referred to in Rule 1 is presented before the Rsgistering Officer, he shall see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of the property situated within the limits of the Gubbi Town Municipality as required by Section 65 of the Mysore Town Municipalities Act, 1951.

(ii) If the said particulars be not so separately set forth in any such instruments, the said officer must impound it and forward it the nearest officer exercising powers of a Deputy Commissioner under Section 40 of the Mysore Stamp Act, 1900, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 65 of the Mysore Town Municipalities Act, 1951.

3. (i) Every Registering Officer who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900, and the transfer duty imposed by the Mysore Town Municipalities Act, 1951. If the Registering Officer has jurisdiction over more than one Municipality, separate account shall be maintained for each Municipality. In these accounts, the duty recovered by other Registering Officers in respect of properties situated in this Muncipality, shall also be included.

(ii) The said accounts shall be consolidated quarterly, under the orders of the Inspector-General of Registration and each quarterly consolidated account shall be sent by him to the Accountant-General, Mysore, Bangalore, within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

5. The Accountant-General, Mysore, Bangalore, shall, within three months after the close of each quarter, arrange to pay the President of this Municipal Council so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

6. A commission of one per cent shall be paid to the State Government for the collection of transfer duty and the same shall be deducted before the payment of the amount due under these Rules to this Municipal Council.

Sanctions the rules for levy and collection of the duty on transfers of immoveable properties by the Municipal Council, Malavalli.

READ—

Letter No. R5. C. 43. 130—54-55, dated 14th April 1954 from the Commissioner for Local Self-Government in Mysore, requesting among other things sanction to the draft rules for regulating the collection of the duty on transfers of immovable property adopted by the Municipal Council, Malavalli, at their meeting held on 10th November 1952 and 12th January 1953 and stating that all the prescribed formalities have been observed and no objections were received in this behalf.

ORDER No. L. 1152-9—ML. 106-54-8, DATED BANGALORE, THE 30TH APRIL 1954.

The appended rules for regulating the collection of the duty on transfers of immoveable property adopted by the Municipal Council, Malavalli, are approved.

The levy at a rate of 1 per cent on instruments of sale, etc., will come into effect from 15th May 1954.

G. V. K. RAO,
Secretary to Government,
Local Self-Government and
Planning Departments.

APPENDIX.

Rules framed by the Malavalli Town Municipal Council under Sections 46 (1) (h) and 61 (xiii) read with Section 65 (1) and (3) of the Mysore Town Municipalities Act, 1951, for regulating the levy and collection of the duty on transfers of immoveable property in the form of a surcharge to be levied by the Malavalli Town Municipal Council.

1. (i) The transfer duty imposed under sub-clause (xiii) of clause (b) of Section 61 and Section 65 of the Mysore Town Municipalities Act, 1951, on the instruments of sale, gift and mortgage of immoveable property situated within the limits of the Malavalli Town Municipality where the levy of surcharge has been sanctioned by Government, executed after the introduction of the above duty, shall be paid and recovered in the same manner and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

(ii) A rate of one per cent on the amount of consideration, the value of the property or the amount secured by the mortgage as set forth in the instruments, shall be levied.